

**EDWARDS COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2012**

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# EDWARDS COUNTY, KANSAS

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*Kennedy*  
*McKee & Company LLP* Certified Public Accountants

1100 W. Frontview  
P. O. Box 1477  
Dodge City, Kansas 67801  
Tel. (620) 227-3135  
Fax (620) 227-2308  
www.kmc-cpa.com

JAMES W. KENNEDY, CPA  
JAMES R. SHIRLEY, CPA  
LU ANN WETMORE, CPA  
ROBERT C. NEIDHART, CPA  
PATRICK M. FRIESS, CPA  
JOHN W. HENDRICKSON, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
County of Edwards, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Edwards County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A, the financial statement is prepared by Edwards County, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Edwards County, Kansas as of December 31, 2012, or the changes in financial position thereof for the year then ended.

## **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Edwards County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and the schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

## Report on Supplementary Information (continued)

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 2 as listed in the table of contents) upon which we rendered an unqualified opinion dated July 26, 2012 are also presented for comparative analysis and are not a required part of the 2012 financial statement. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management and Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

*Kennedy McKee & Company LLP*

July 30, 2013

# EDWARDS COUNTY, KANSAS

## SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

Year ended December 31, 2012

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General	\$ 124,285	\$ -	\$ 1,828,337
Special purpose funds:			
Road and bridge	19,065	-	1,107,192
Noxious weed	19,083	-	71,708
Employee benefits	86,130	-	855,852
Health	25,793	-	208,052
Hospital maintenance	2,887	-	232,569
Special drug and alcohol	7,689	-	5,295
Special parks and recreation	6,718	-	903
Noxious weed capital outlay	31,709	-	25,000
Emergency telephone service	34,513	-	2,093
911 wireless phone tax	10,777	-	985
Non-budgeted special purpose funds:			
Economic development	(1,605)	-	40,000
Special law enforcement	5,486	-	9,556
Micro-loan	28,695	-	25,535
Start up loan	-	-	31,627
Special highway improvement	50,179	-	90,807
Special machinery	160,669	-	92,902
Multi-year capital improvement	498,910	-	95,396
Equipment reserve	507,038	-	39,000
Retainage contracts	534	-	1,453
Deeds technology	26,167	-	11,207
Concealed carry handgun	2,543	-	357
Bioterrorism grant	8,418	-	8,443
Emergency preparedness	23,672	-	15
Offender registration	2,180	-	1,000
Edwards Co 911	-	-	39,214
Prosecutor's training and assistance	922	-	574
Special motor vehicle	13,030	-	35,037
Total - excluding agency funds	<u>\$ 1,695,487</u>	<u>\$ -</u>	<u>\$ 4,860,109</u>
Composition of cash balance:			
Cash on hand			
Operating checking accounts			
Interest bearing checking accounts			
Certificates of deposit			
Total cash			
Agency funds			
Total - excluding agency funds			

The notes to the financial statements are an integral part of this statement.

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 1,891,868	\$ 60,754	\$ 34,134	\$ 94,888
1,116,407	9,850	9,778	19,628
74,720	16,071	-	16,071
865,738	76,244	-	76,244
199,035	34,810	3,508	38,318
230,232	5,224	-	5,224
7,659	5,325	-	5,325
-	7,621	-	7,621
48,045	8,664	-	8,664
35,164	1,442	-	1,442
4,820	6,942	-	6,942
39,448	(1,053)	1,053	-
-	15,042	-	15,042
45,671	8,559	-	8,559
31,627	-	-	-
74,207	66,779	-	66,779
63,037	190,534	-	190,534
38,503	555,803	-	555,803
20,068	525,970	-	525,970
1,379	608	-	608
10,800	26,574	-	26,574
-	2,900	-	2,900
7,280	9,581	-	9,581
7,849	15,838	-	15,838
-	3,180	-	3,180
-	39,214	-	39,214
280	1,216	-	1,216
32,631	15,436	-	15,436
<u>\$ 4,846,468</u>	<u>\$ 1,709,128</u>	<u>\$ 48,473</u>	<u>\$ 1,757,601</u>

\$ 101,007  
 118,785  
 5,224,927  
943,000  
  
 6,387,719  
(4,630,118)  
  
\$ 1,757,601

**EDWARDS COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**

December 31, 2012

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are the representations of the County's management, which is responsible for their integrity and objectivity.

**1. Municipal Financial Reporting Entity**

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Edwards County, Kansas and does not include the following related municipal entities:

*Edwards County Hospital:* The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

*Edwards County Extension Council:* The Extension Council has an elected board for its governing body. The County can impose its will on the Extension Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

*Edwards County Historical Society:* The Historical Society's governing body members are appointed by the County Commissioners. The Historical Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Historical Society's operations.

*Edwards County Fair Board:* The Fair Board is fiscally dependent upon the County because the County provides substantial financial support for its operations.

**2. Basis of Presentation – Fund Accounting**

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (continued)

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Economic Development	Special Motor Vehicle
Special Law Enforcement Trust	Deeds Technology
Micro Loan	Concealed Carry Handgun
Start Up Loan	Bioterrorism Grant
Special Highway Improvement	Emergency Preparedness
Special Machinery	Wireless Enhanced 911 Grant
Multi-Year Capital Improvement	Offender Registration
Equipment Reserve	Prosecutor's Training and Assistance
Retainage Contracts	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration to the Director of Accounts and Reports, Kansas Department of Administration and interpretation by legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Economic Development fund had an unencumbered cash deficit of \$1,053.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Noxious Weed Capital Outlay fund by \$28,906.

## C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2012 the County's carrying amount of deposits, including certificates of deposit, was \$6,387,717 and the bank balance was \$6,471,813. Of the bank balance, \$882,489 was covered by federal depository insurance, and \$5,589,324 was collateralized with securities held by the pledging financial institution's agents in the County's name.

## D. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
2010 Cat 950H Wheel loader Issued September 12, 2011 In the amount of \$173,357 At zero percent interest Maturing May 23, 2013	\$ 94,548	\$ -	\$ 47,274	\$ 47,274	\$ -
Hamm HD13VV Compactor Issued November 9, 2010 In the amount of \$39,108 At zero percent interest Maturing November 30, 2012	13,036	-	13,036	-	-
2007 D6 Caterpillar Dozer Issued November 17, 2012 In the amount of \$190,816 At 3.2% interest Maturing October 12, 2017	-	190,816	-	190,816	-
Total long-term debt	<u>\$ 107,584</u>	<u>\$ 190,816</u>	<u>\$ 60,310</u>	<u>\$ 238,090</u>	<u>\$ -</u>

#### D. LONG-TERM DEBT (CONTINUED)

Current maturity of the capital lease and interest for the next five years is as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2013	\$ 83,072	\$ 6,106	\$ 89,178
2014	36,943	4,961	41,904
2015	38,125	3,778	41,903
2016	39,345	2,558	41,903
2017	<u>40,605</u>	<u>1,299</u>	<u>41,904</u>
Total	<u>\$ 238,090</u>	<u>\$ 18,702</u>	<u>\$ 256,792</u>

#### E. INTERFUND TRANSACTIONS

A summary of interfund transfers by type is as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
Operating transfers:			
General	Multi-year Capital Improvement	\$ 61,000	K.S.A. 19-120
General	Equipment Reserve	39,000	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 79-1946
County Health	Multi-year Capital Improvement	10,000	K.S.A. 19-120
Special Motor Vehicle	General	13,030	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	20,000	K.S.A. 68-590
Road and Bridge	Special Machinery	80,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	<u>8,000</u>	K.S.A. 2-1318
		<u>\$ 271,030</u>	

#### F. CDBG LOANS

In 2004, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at six percent is to be repaid over a period of three years. Loan payments are \$456 per month, including principal and interest. At December 31, 2012 the loan was in default and the loan balance was \$9,927.

In 2006, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at eight percent is to be repaid as follows: interest only payments for the first six months; loan payments of \$470 per month, including principal and interest for the next three years. At December 31, 2012 the loan was in default and the loan balance was \$14,628.

In 2010, the County issued a \$16,250 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at six percent is to be repaid over a period of five years. Loan payments are \$314 per month, including principal and interest. At December 31, 2012 the loan balance was \$7,907.

## F. CDBG LOANS (CONTINUED)

In 2012, the County issued a \$20,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of five years. Loan payments are \$364 per month, including principal and interest. At December 31, 2012 the loan balance was \$18,867.

In 2012, the County issued a \$25,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of five years. Loan payments are \$452 per month, including principal and interest. At December 31, 2012 the loan balance was \$24,298.

## G. PENSION COSTS AND EMPLOYEE BENEFITS

### Defined Benefit Pension Plan

*Plan description.* Edwards County participates in the Kansas Public Employees Retirement System (KPERS). A cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law established the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The County employer contributions to KPERS for the years ending December 31, 2012, 2011, and 2010 were \$118,575, \$103,547, and \$92,476, respectively, equal to the required contributions for each year.

### Other Employee Benefits

*Compensated absences* - The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given. The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given. Current year expenditures include the amounts accrued during the year that were liquidated with expendable available financial resources. The liabilities are based on current salary costs and the vested portion of accumulated benefits.

*Section 125 plan* - The County offers a section 125 flexible benefit plan to employees electing to participate. It is used for certain disability insurance premiums.

## G. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

### Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, at year-end, there were no retirees participating in the County's group health insurance plan.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

## H. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will not be significant.

During the ordinary course of its operations the County is a party to claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

## I. RISK MANAGEMENT

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the seven-member Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$600,000 each, and excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for members. The County pays an annual contribution to the Pool as determined by the nine-member Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers claims up to \$250,000 for property, \$250,000 for liability and \$150,000 for crime. Excess reinsurance provides aggregate coverage up to \$22,135,720 for property and \$1,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

## J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 30, 2013 the date on which the financial statements were available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in these financial statements.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

## EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

Year ended December 31, 2012

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 1,927,546	\$ -	\$ 1,927,546	\$ 1,891,868	\$ 35,678
Special purpose funds:					
Road and bridge	1,135,800	-	1,135,800	1,116,407	19,393
Noxious weed	82,050	-	82,050	74,720	7,330
Employee benefits	896,500	-	896,500	865,738	30,762
Health	196,725	4,881	201,606	199,035	2,571
Hospital maintenance	230,232	-	230,232	230,232	-
Special drug and alcohol	11,000	-	11,000	7,659	3,341
Special parks and recreation	7,000	-	7,000	-	7,000
Noxious weed capital outlay	19,139	-	19,139	48,045	(28,906)
Emergency telephone service	55,000	-	55,000	35,164	19,836
911 wireless phone tax	13,000	-	13,000	4,820	8,180
Total	<u>\$ 4,573,992</u>	<u>\$ 4,881</u>	<u>\$ 4,578,873</u>	<u>\$ 4,473,688</u>	<u>\$ 105,185</u>

See Independent Auditor's Report

## EDWARDS COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the year ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem tax	\$ 1,210,232	\$ 1,262,230	\$ 1,278,059	\$ (15,829)
Delinquent tax	23,245	15,062	10,000	5,062
Motor vehicle tax	98,611	106,405	99,068	7,337
Recreational vehicle tax	1,885	1,836	1,994	(158)
16/20M truck tax	11,802	13,257	12,911	346
In lieu of tax	841	851	-	851
Interest on delinquent tax	24,206	20,568	15,000	5,568
Motor vehicle excise tax	20	18	-	18
Shared revenue:				
Local sales tax	165,262	174,557	150,000	24,557
Mineral production tax	9,815	6,823	10,000	(3,177)
Local alcohol tax	972	903	800	103
Licenses, permits and fees:				
Mortgage registration fees	31,054	22,105	15,000	7,105
County officer fees	42,371	28,278	15,000	13,278
Other fees	11,848	12,914	8,000	4,914
Charges for services:				
Prisoner care	280	520	500	20
Dispatcher contract	300	-	1,200	(1,200)
Diversion fees	9,376	7,035	8,000	(965)
Law Enforcement contract	121,046	135,764	147,500	(11,736)
Interest	6,402	3,689	10,000	(6,311)
Miscellaneous	5,862	2,492	2,000	492
Transfer from special motor vehicle	13,895	13,030	15,000	(1,970)
Total cash receipts	1,789,325	1,828,337	\$ 1,800,032	\$ 28,305
Expenditures:				
General government:				
County commissioners	45,974	48,370	\$ 49,000	\$ 630
County clerk	85,252	88,693	97,000	8,307
County treasurer	101,291	104,839	110,000	5,161
County attorney	64,686	64,633	65,400	767
Register of deeds	64,344	68,584	70,000	1,416
District court	35,669	34,775	52,869	18,094
Courthouse general	188,961	182,374	260,000	77,626
Appraisal	98,830	103,418	100,700	(2,718)
Extension council	9,868	9,768	11,000	1,232

**EDWARDS COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
General government (continued):				
Zoning	\$ 2,550	\$ 3,059	\$ 3,000	\$ (59)
Election	20,226	29,325	30,000	675
Insurance cost	75,799	70,555	83,000	12,445
Soil conservation	22,955	22,955	22,955	-
	<u>816,405</u>	<u>831,348</u>	<u>954,924</u>	<u>123,576</u>
Public safety:				
Sheriff	483,992	496,769	498,470	1,701
Emergency preparedness	8,538	8,680	9,000	320
	<u>492,530</u>	<u>505,449</u>	<u>507,470</u>	<u>2,021</u>
Health and welfare:				
Ambulance	23,853	67,332	73,332	6,000
Mental health	26,400	26,400	26,400	-
Mental retardation	31,500	31,500	31,500	-
	<u>81,753</u>	<u>125,232</u>	<u>131,232</u>	<u>6,000</u>
Public works:				
Prairie dog	3,034	(1,443)	-	1,443
Culture and recreation:				
County fair	14,186	15,279	17,000	1,721
Sanitation:				
Solid waste disposal	127,135	143,633	144,550	917
Transfers out:				
Equipment reserve	48,550	39,000	-	(39,000)
Multi-year capital improvement	43,750	61,000	-	(61,000)
Economic development	40,000	40,000	40,000	-
	<u>132,300</u>	<u>140,000</u>	<u>40,000</u>	<u>(100,000)</u>

**EDWARDS COUNTY, KANSAS****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the year ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance favorable (unfavorable)
	2011	Actual	Budget	
Transfers to component units:				
County fair	\$ 10,870	\$ 10,870	\$ 10,870	\$ -
Extension council	112,000	113,500	113,500	-
Historical society	8,000	8,000	8,000	-
	<u>130,870</u>	<u>132,370</u>	<u>132,370</u>	<u>-</u>
Total expenditures	<u>1,798,213</u>	<u>1,891,868</u>	<u>\$ 1,927,546</u>	<u>\$ 35,678</u>
Receipts over (under) expenditures	(8,888)	(63,531)		
Unencumbered cash, beginning of year	<u>133,173</u>	<u>124,285</u>	<u>\$ 127,514</u>	<u>\$ (3,229)</u>
Unencumbered cash, end of year	<u>\$ 124,285</u>	<u>\$ 60,754</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem tax	\$ 747,009	\$ 779,180	\$ 788,954	\$ (9,774)
Delinquent tax	12,660	8,921	5,000	3,921
Motor vehicle tax	53,315	65,444	61,147	4,297
Recreational vehicle tax	1,030	1,141	1,231	(90)
16/20M truck tax	7,383	7,131	7,969	(838)
In lieu of tax	519	525	-	525
Shared revenue:				
Gasoline tax	233,926	237,155	258,369	(21,214)
State assistance	166	-	-	-
Licenses, permits and fees	250	-	-	-
Charges for services	7,803	7,695	-	7,695
Total cash receipts	<u>1,064,061</u>	<u>1,107,192</u>	<u>\$ 1,122,670</u>	<u>\$ (15,478)</u>
Expenditures:				
Highways, streets and bridges:				
Personal services	363,325	393,109	\$ 388,100	\$ (5,009)
Commodities	473,268	521,881	556,700	34,819
Contractual services	111,770	96,528	176,000	79,472
Capital outlay	2,950	4,889	15,000	10,111
Transfer to special highway	22,000	20,000	-	(20,000)
Transfer to special machinery	75,000	80,000	-	(80,000)
Total expenditures	<u>1,048,313</u>	<u>1,116,407</u>	<u>\$ 1,135,800</u>	<u>\$ 19,393</u>
Receipts over (under) expenditures	15,748	(9,215)		
Unencumbered cash, beginning of year	<u>3,317</u>	<u>19,065</u>	<u>\$ 13,130</u>	<u>\$ 5,935</u>
Unencumbered cash, end of year	<u>\$ 19,065</u>	<u>\$ 9,850</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem tax	\$ 64,084	\$ 64,452	\$ 65,249	\$ (797)
Delinquent tax	1,091	777	500	277
Motor vehicle tax	5,237	5,634	5,247	387
Recreational vehicle tax	101	98	106	(8)
16/20M truck tax	671	703	684	19
In lieu of tax	45	44	-	44
Total cash receipts	71,229	71,708	\$ 71,786	\$ (78)
Expenditures:				
Highways, streets and bridges:				
Personal services	31,300	33,734	\$ 34,000	\$ 266
Commodities	66,806	97,053	79,100	(17,953)
Contractual services	6,509	6,298	6,950	652
Capital outlay	1,328	1,536	6,500	4,964
Reimbursed expenditures	(53,702)	(71,901)	(44,500)	27,401
Transfer to noxious weed capital outlay	15,000	8,000	-	(8,000)
Total expenditures	67,241	74,720	\$ 82,050	\$ 7,330
Receipts over (under) expenditures	3,988	(3,012)		
Unencumbered cash, beginning of year	15,095	19,083	\$ 10,264	\$ 8,819
Unencumbered cash, end of year	\$ 19,083	\$ 16,071		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem tax	\$ 678,489	\$ 779,521	\$ 789,330	\$ (9,809)
Delinquent tax	11,373	8,292	4,000	4,292
Motor vehicle tax	51,655	59,542	55,539	4,003
Recreational vehicle tax	998	1,039	1,118	(79)
16/20M truck tax	6,495	6,932	7,238	(306)
In lieu of tax	473	526	-	526
Total cash receipts	749,483	855,852	\$ 857,225	\$ (1,373)
Expenditures:				
General government:				
Social security	104,524	110,676	\$ 115,000	\$ 4,324
KPERs	100,286	115,255	105,000	(10,255)
Vision and life insurance	9,952	10,344	11,000	656
Short term disability	7,634	7,974	9,000	1,026
Health insurance premiums	546,397	584,465	620,000	35,535
Kansas unemployment tax	1,425	2,106	1,500	(606)
Worker's compensation insurance	30,728	35,051	35,000	(51)
Reimbursements	(30)	(133)	-	133
Total expenditures	800,916	865,738	\$ 896,500	\$ 30,762
Receipts over (under) expenditures	(51,433)	(9,886)		
Unencumbered cash, beginning of year	133,711	86,130	\$ 39,275	\$ 46,855
Residual equity transfer	3,852	-		
Unencumbered cash, end of year	\$ 86,130	\$ 76,244		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem tax	\$ 126,551	\$ 128,009	\$ 129,603	\$ (1,594)
Delinquent tax	2,158	1,514	750	764
Motor vehicle tax	9,689	11,108	10,360	748
Recreational vehicle tax	187	194	209	(15)
16/20M truck tax	1,111	1,304	1,350	(46)
In lieu of tax	88	86	-	86
Shared revenue:				
Federal and state aid	28,103	31,881	27,000	4,881
Charges for services	27,064	26,390	15,000	11,390
Other	1,687	7,566	-	7,566
Total cash receipts	<u>196,638</u>	<u>208,052</u>	<u>\$ 184,272</u>	<u>\$ 23,780</u>
Expenditures:				
Health and welfare:				
Personal services	138,945	141,640	\$ 140,425	\$ (1,215)
Commodities	25,232	23,669	29,300	5,631
Contractual services	20,326	22,046	22,000	(46)
Capital outlay	1,259	1,680	-	(1,680)
Transfer to capital improvement	15,000	10,000	5,000	(5,000)
Budget credit for grants	-	-	4,881	4,881
Total expenditures	<u>200,762</u>	<u>199,035</u>	<u>\$ 201,606</u>	<u>\$ 2,571</u>
Receipts over (under) expenditures	(4,124)	9,017		
Unencumbered cash, beginning of year	<u>29,917</u>	<u>25,793</u>	<u>\$ 17,334</u>	<u>\$ 8,459</u>
Unencumbered cash, end of year	<u>\$ 25,793</u>	<u>\$ 34,810</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes:				
Ad valorem tax	\$ 210,777	\$ 208,873	\$ 211,491	\$ (2,618)
Delinquent tax	3,740	2,570	1,000	1,570
Motor vehicle tax	16,122	18,499	17,255	1,244
Recreational vehicle tax	312	322	347	(25)
16/20M truck tax	2,022	2,164	2,249	(85)
In lieu of tax	146	141	-	141
Total cash receipts	233,119	232,569	<u>\$ 232,342</u>	<u>\$ 227</u>
Expenditures:				
Transfers to component unit	230,232	230,232	<u>\$ 230,232</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,887	2,337		
Unencumbered cash, beginning of year	-	2,887	<u>\$ (2,110)</u>	<u>\$ 4,997</u>
Unencumbered cash, end of year	<u>\$ 2,887</u>	<u>\$ 5,224</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Local alcohol and liquor tax	\$ 5,085	\$ 5,295	<u>\$ 4,500</u>	<u>\$ 795</u>
Expenditures:				
Health and welfare:				
Contractual services	<u>4,250</u>	<u>7,659</u>	<u>\$ 11,000</u>	<u>\$ 3,341</u>
Receipts over (under) expenditures	835	(2,364)		
Unencumbered cash, beginning of year	<u>6,854</u>	<u>7,689</u>	<u>\$ 6,500</u>	<u>\$ 1,189</u>
Unencumbered cash, end of year	<u>\$ 7,689</u>	<u>\$ 5,325</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Local alcohol and liquor tax	\$ 972	\$ 903	\$ 800	\$ 103
Expenditures:				
Culture and recreation:				
Contractual services	400	-	\$ 7,000	\$ 7,000
Receipts over (under) expenditures	572	903		
Unencumbered cash, beginning of year	6,146	6,718	\$ 6,200	\$ 518
Unencumbered cash, end of year	\$ 6,718	\$ 7,621		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfer from noxious weed	\$ 15,000	\$ 8,000	\$ -	\$ 8,000
Other income	-	17,000	-	17,000
Total cash receipts	15,000	25,000	<u>\$ -</u>	<u>\$ 25,000</u>
Expenditures:				
Highways, streets and bridges:				
Capital outlay	2,430	48,045	<u>\$ 19,139</u>	<u>\$ (28,906)</u>
Receipts over (under) expenditures	12,570	(23,045)		
Unencumbered cash, beginning of year	19,139	31,709	<u>\$ 19,139</u>	<u>\$ 12,570</u>
Unencumbered cash, end of year	<u>\$ 31,709</u>	<u>\$ 8,664</u>		

See Independent Auditor's Report.

## EDWARDS COUNTY, KANSAS

## EMERGENCY TELEPHONE SERVICE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Licenses, permits and fees	\$ 10,650	\$ 2,084	\$ 11,500	\$ (9,416)
Interest	54	9	100	(91)
Total cash receipts	<u>10,704</u>	<u>2,093</u>	<u>\$ 11,600</u>	<u>\$ (9,507)</u>
Expenditures:				
Public safety:				
Commodities	-	-	\$ 3,000	\$ 3,000
Contractual services	29,581	21,528	12,000	(9,528)
Capital outlay	<u>10,362</u>	<u>13,636</u>	<u>40,000</u>	<u>26,364</u>
Total expenditures	<u>39,943</u>	<u>35,164</u>	<u>\$ 55,000</u>	<u>\$ 19,836</u>
Receipts over (under) expenditures	(29,239)	(33,071)		
Unencumbered cash, beginning of year	<u>63,752</u>	<u>34,513</u>	<u>\$ 43,400</u>	<u>\$ (8,887)</u>
Unencumbered cash, end of year	<u>\$ 34,513</u>	<u>\$ 1,442</u>		

See Independent Auditor's Report.

**EDWARDS COUNTY, KANSAS****911 WIRELESS PHONE TAX FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011	2012		Variance favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Licenses, permits and fees	\$ 5,545	\$ 980	\$ 5,500	\$ (4,520)
Interest	11	5	100	(95)
Total cash receipts	5,556	985	<u>\$ 5,600</u>	<u>\$ (4,615)</u>
Expenditures:				
Public safety:				
Contractual services	4,574	4,820	<u>\$ 13,000</u>	<u>\$ 8,180</u>
Receipts over (under) expenditures	982	(3,835)		
Unencumbered cash, beginning of year	9,795	10,777	<u>\$ 7,400</u>	<u>\$ 3,377</u>
Unencumbered cash, end of year	<u>\$ 10,777</u>	<u>\$ 6,942</u>		

See Independent Auditor's Report.

**EDWARDS COUNTY, KANSAS**

**ALL NON-BUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

Year ended December 31, 2012

	<u>Economic development</u>	<u>Special law enforcement</u>	<u>Micro-loan</u>	<u>Start up loan</u>
Cash receipts:				
Grants	\$ -	\$ -	\$ -	\$ -
Licenses, permits and fees	-	-	-	-
Interest	-	-	1,633	240
Other	-	9,556	23,902	31,387
Operating transfers in	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash receipts	<u>40,000</u>	<u>9,556</u>	<u>25,535</u>	<u>31,627</u>
Expenditures:				
Personal services	39,448	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	45,671	31,627
Capital outlay	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>39,448</u>	<u>-</u>	<u>45,671</u>	<u>31,627</u>
Receipts over (under) expenditures	552	9,556	(20,136)	-
Unencumbered cash (deficit), beginning of year	<u>(1,605)</u>	<u>5,486</u>	<u>28,695</u>	<u>-</u>
Unencumbered cash (deficit), end of year	<u>\$ (1,053)</u>	<u>\$ 15,042</u>	<u>\$ 8,559</u>	<u>\$ -</u>

Special highway improvement	Special machinery	Multi-year capital improvement	Equipment reserve	Retainage contracts
\$ 70,807	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	1
-	12,902	24,396	-	1,452
20,000	80,000	71,000	39,000	-
90,807	92,902	95,396	39,000	1,453
-	-	-	-	-
70,698	-	-	-	-
3,509	-	-	-	1,379
-	63,037	38,503	20,068	-
-	-	-	-	-
74,207	63,037	38,503	20,068	1,379
16,600	29,865	56,893	18,932	74
50,179	160,669	498,910	507,038	534
\$ 66,779	\$ 190,534	\$ 555,803	\$ 525,970	\$ 608

**EDWARDS COUNTY, KANSAS**

**ALL NON-BUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

Year ended December 31, 2012

	<u>Deeds technology</u>	<u>Concealed carry handgun</u>	<u>Bioterrorism grant</u>	<u>Emergency prepared- ness</u>
Cash receipts:				
Grants	\$ -	\$ -	\$ 8,443	\$ -
Licenses, permits and fees	11,194	357	-	-
Interest	13	-	-	-
Other	-	-	-	15
Operating transfers in	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total cash receipts	11,207	357	8,443	15
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Personal services	-	-	4,813	-
Commodities	-	-	232	-
Contractual services	10,800	-	2,235	4,037
Capital outlay	-	-	-	3,812
Operating transfers out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	10,800	-	7,280	7,849
	<hr/>	<hr/>	<hr/>	<hr/>
Receipts over (under) expenditures	407	357	1,163	(7,834)
Unencumbered cash (deficit), beginning of year	26,167	2,543	8,418	23,672
	<hr/>	<hr/>	<hr/>	<hr/>
Unencumbered cash (deficit), end of year	<u>\$ 26,574</u>	<u>\$ 2,900</u>	<u>\$ 9,581</u>	<u>\$ 15,838</u>

See Independent Auditor's Report

Offender registration	Edwards Co 911	Prosecutor's training and assistance	Special motor vehicle	Total
\$ -	\$ -	\$ -	\$ -	\$ 79,250
1,000	-	574	35,037	48,162
-	4	-	-	1,891
-	39,210	-	-	142,820
-	-	-	-	250,000
1,000	39,214	574	35,037	522,123
-	-	-	8,778	53,039
-	-	-	6,895	77,825
-	-	280	2,283	101,821
-	-	-	1,645	127,065
-	-	-	13,030	13,030
-	-	280	32,631	372,780
1,000	39,214	294	2,406	149,343
2,180	-	922	13,030	1,326,838
<u>\$ 3,180</u>	<u>\$ 39,214</u>	<u>\$ 1,216</u>	<u>\$ 15,436</u>	<u>\$ 1,476,181</u>

**EDWARDS COUNTY, KANSAS**

**AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS**

Year ended December 31, 2012

Fund	Beginning cash balance	Cash receipts	Cash disbursements	Ending cash balance
County clerk	\$ 462	\$ 2,155	\$ 2,212	\$ 405
Register of deeds	7,704	99,307	97,311	9,700
District court	2,311	258,641	257,298	3,654
Law Library	9,606	3,415	1,007	12,014
Sheriff	1,125	32,450	29,623	3,952
Tax collection accounts	4,307,510	7,876,110	7,680,289	4,503,331
Local taxing districts	1,473	3,784,579	3,784,818	1,234
Motor vehicle fees and sales tax collections	8,851	549,609	552,711	5,749
Heritage trust	259	883	1,006	136
Oil/Gas Valuation	-	89,943	-	89,943
Payroll clearing funds	-	1,282,937	1,282,937	-
Total	<u>\$ 4,339,301</u>	<u>\$ 13,980,029</u>	<u>\$ 13,689,212</u>	<u>\$ 4,630,118</u>

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